

C&B

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61-21

May 12, 1961

AMENDMENT OF 26 CFR PART 231

Proprietors of taxpaid wine bottling
houses and others concerned:

Purpose. The purpose of this industry circular is to inform you of the principal changes made in 26 CFR Part 231 by Treasury Decision 6562, published in the Federal Register of May 11, 1961. Such changes are effective July 1, 1961, and are briefly described below:

Form 2975, Application to Establish a Taxpaid Wine Bottling House. Heretofore, application to establish a taxpaid wine bottling house has been made by a letter application. Section 231.30 has been amended to provide a form (Form 2975) for this purpose. Proprietors who are already qualified need not file Form 2975 to continue operations; however, they must use Form 2975 for new or amended applications.

Marks on cases of wine. The basic requirement for marking a serial number on each filled package and case has not been changed; however, sections 231.85 and 231.86 have been liberalized to provide that, on filing a notice, in duplicate, with the assistant regional commissioner, cases may be marked with the filling date in lieu of serial numbers. The notice must state a date for commencement of the alternate marking procedure, and that date must be at least 10 days after the filing of the notice. A proprietor may not simultaneously use the two procedures for marking cases, nor may he alternate back and forth between the two procedures at will. If he does not file a notice, he must continue to serial number each case. If he files a notice of intent to use dates of fill, he must wait until the commencement date he has stated in that notice before he makes any change in his procedure. In the meantime, the assistant regional commissioner may have notified him that he will not be permitted to adopt the alternate procedure; in the absence of such a notification, the proprietor must, on and after the stated date, mark all cases with fill dates. He may not thereafter return to the use of the basic procedure for marking cases with serial numbers unless the assistant regional commissioner authorizes or requires him to do so.

Variations from requirements. Subpart I has been revised in order to conform the provisions relating to variations from requirements with the corresponding provisions in 26 CFR Part 201.

Other changes. Provisions have been made (1) for the adoption of a predecessor's plat; and (2) for the filing of amended applications in skeleton form.

Inquiries. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in dark ink, appearing to read "Harold A. Serr". The signature is fluid and cursive, with the first name "Harold" being more prominent and the last name "Serr" following in a similar style.

Harold A. Serr
Acting Director, Alcohol and Tobacco Tax Division